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# புதுச்சேரி மாநில அரசிதழ்

La Gazette de L' État de Poudouchéry

The Gazette of Puducherry

## PART - II

கிறம்பு வெளியீடு	EXTRAORDINAIRE	EXTRAORDINARY
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எண்	புதுச்சேரி No. 6 Poudouchéry No. Puducherry	தங்கப்பகுப்பு முறை Lundi Monday	2013 முத்து மாதம் 28th (8 Magha 1934)	சனவரி மாதம் Janvier January	28 முத்து மாதம் 2013
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## GOVERNMENT OF PUDUCHERRY LEGISLATIVE ASSEMBLY SECRETARIAT

No. 1462/2012-LA(Legn.).

Puducherry, the 28th January 2013.

Under rule 140 of Rules of Procedure and Conduct of Business  
of the Puducherry Legislative Assembly, the following Bill viz.,

“The Puducherry Value Added Tax (Second Amendment)  
Bill, 2012 (Bill No. 6 of 2012)”

which was introduced in the Legislative Assembly on December 28, 2012  
is published for general information.

**THE PUDUCHERRY VALUE ADDED TAX  
(SECOND AMENDMENT) BILL, 2012**

(Bill No. 6 of 2012)

A

BILL

**further to amend the Puducherry Value Added  
Tax Act, 2007**

BE it enacted by the Legislative Assembly of Puducherry in the Sixty-third Year of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the Puducherry Value Added Tax (Second Amendment) Act, 2012.

(2) It shall be deemed to have come into force with effect from the 1st day of December 2012.

Amendment  
of the First  
Schedule.

2. In the Puducherry Value Added Tax Act, 2007, in the First Schedule, after serial number 28-B, the following shall be inserted, namely:-

Act  
No.9  
of  
2007.

"28-C. Goods which are sold by Canteen Stores Department to serving Defence Personnel and Ex-servicemen in Puducherry.".

**STATEMENT OF OBJECTS AND REASONS**

Many States have granted exemption/concession on the sale of goods by Canteen Stores Department to serving Defence Personnel and Ex-servicemen. Hence, exemption from levy of Value Added Tax on the sale of goods by the Canteen Stores Department in Puducherry has been proposed.

2. For the above purpose, a notification was issued in exercise of the powers conferred by sub-section (1) of section 75 of the Puducherry Value Added Tax Act, 2007 for amending the First Schedule. In order to replace the notification, a Bill titled as the “Puducherry Value Added Tax (Second Amendment) Bill, 2012” has been proposed to be enacted.

3. This Bill seeks to achieve the above objects.

**N. RANGASAMY,**  
Chief Minister.

**ADMINISTRATOR'S RECOMMENDATION UNDER  
SUB-SECTION (1) OF SECTION 23 OF THE GOVERNMENT OF  
UNION TERRITORIES ACT, 1963**

(Copy of Letter No. 002/CM/Secy./2012-13, dated 26-12-2012 from the Hon'ble Chief Minister Thiru N. Rangasamy to the Hon'ble Speaker, Legislative Assembly, Puducherry).

The Lieutenant-Governor, Puducherry having been informed of the subject matter of the proposed Puducherry Value Added Tax (Second Amendment) Bill, 2012 providing for exemption from the levy of Value Added Tax in the Union Territory, recommends under sub-section (1) of section 23 of the Government of Union Territories Act, 1963 (Central Act 20 of 1963), the introduction in and consideration by the Legislative Assembly of the said Bill.

**R. ANBAJAGANE,**  
Secretary,  
Legislative Assembly Secretariat.